that is our national debt. We have to worry about that more than the care of American families who are out of work, through no fault of their own, because of the wild spree that Wall Street took under the Bush administration.

I would think more of that argument if it were at least consistent, but it is not consistent. It is an argument that they apply when regular working families are out of work through no fault of their own because of the Wall Street meltdown from the Bush policies. That is when they get all excited about how important the deficit is. But when it comes to, say, oh, tax cuts for billionaires, tax cuts for corporate CEOs, well, then a different rule prevails. Then the debt isn't so important. Then the deficit isn't so important. What is more important are the folks with the big salaries—the CEOs earning on average these days 400 times what a regular average salaried worker gets paid-400 times more every day than the average worker. That is the kind of tax cut that is more important than the deficit.

I saw this cartoon the other day, and I wanted to share it on the Senate floor. I thought it was a pretty good description of where we are on this. Here are our friends on the other side. It says "Senate GOP" on this cranky fellow's hat, and a little cat on the front of the boat says "jobless benefits," if you can't read it. The fellow is saving to the little cat on the front of the boat: Too much weight. You get off the boat into the water. You are on your own. We don't care. Actually, it ends at get off the boat. I added the rest. On the back of the boat we see tax cuts for the wealthy.

But the Republicans do not see that. They do not worry about that. They are not concerned about that. Since the estate tax went to zero, four estates have been reported in the media of more than \$1 billion-more than \$1 billion. Each estate has gone through tax free, at a cost to the Treasury, at a cost to the deficit and the debt of hundreds of millions of dollars, and not a peep—not a peep—from the other side from those who are concerned about the deficit, when that is the issue. But you get a poor family out of work, one lifeline left keeping them in their home, one lifeline left keeping food on the table, and giving that lifeline the chop is something they are all for. That is something they are all for.

Well, fortunately, what happened here in the Senate yesterday is they lost. They didn't lose on a fair-andup-and-down-majority-rules square vote. They lost on a 60-40 filibuster vote. They made us win by 20 points. Not just majority rules, the way it is in most places, but they forced us to 60-40 and we still won. So the unemployment insurance benefits should begin to flow to those families who are in such distress right now, and wondering how they are going to make it through the next day, through the next moment.

But it is not enough for them, once losing the debate, to simply pick themselves up, dust themselves off and, like good sports, go on to the next disagreement. We have other things we will disagree about. Nope. That is asking too much of our friends, unfortunately, to have that kind of good sportsmanship—to stand up, get back on the field and go back to the battle. We have to burn 30 hours of Senate floor time to no purpose. We can't do other work during this period. We can't do amendments during this period.

We know how the vote is going to come out. Literally, no possible purpose is accomplished by requiring us to burn the 30 hours, except two things for sure will happen. One thing for sure that happens is that all those families out there—those 6,000 Rhode Island families, those 2½ million families across the country-will have to wait a little longer. They have been stretched to the very end of their budgets and they are hanging on by their fingernails. But instead of saying: Fair and square, okay, we tried. We threw up every obstacle we could, but we lost 60-40, so let's go on to the next thingnope, they are going to make them hang on for another 30 hours.

The other thing they accomplish through this is that they burn Senate floor time. The Good Lord only gives us so much time. You can't get minutes back when they are gone. You can't get hours back when they are gone. You can't get days back when they are gone. You can't get days back when they are gone. We have a lot of work to do in this Chamber, and our friends on the other side would like to have us do as much work as possible in as little time as possible, because, frankly, they want as little done as possible. So it actually suits their goal to burn floor time to no effect here on the Senate

So that is what we are doing. I am here alone right now. Senator REED was here alone a minute ago. I suspect that when I leave, we will go back into a quorum call and time will tick, tick, tick, tick past with nothing being accomplished here. We could be working on jobs legislation. We sure need that. We could be working on energy legislation. We sure need that. There are a host of things Americans want us to be working on. But the Republican side of this Chamber has a strategy to prevent anything from getting done. Their policy is saying no, no matter what the question is-that is their answer, no matter the proposal—as long it comes from the Obama administration. That is their purpose, and they achieve that purpose when they burn this time.

So here we are on the Senate floor with time ticking away, second by second, minute by minute, accomplishing nothing other than burning 30 hours that, frankly, belongs to the American public. These are 30 hours we should be accomplishing the public's business, moving on to the next issues and going forward.

I would hope that, if nothing else, out of the spirit of good sportsmanship,

our friends on the other side would call this off and say: All right, enough. We wish we had won. We want a world in which the deficit only applies to unemployment benefits for working families and we get to dig big holes in the debt and the deficit when it is our tax cuts for the wealthy, but we lost on that one. Let us move on. We will take the hand up off the field, we will dust ourselves off and move on to the next one. If for no other reason than good sports manship, I would hope they would do that and call off this period of delay.

That would also allow us to get to other business. We may disagree, but we might as well get to the business. We might as well have these arguments out. We might as well have our fight. Let's not just kill time here. So I hope my colleagues will reconsider. Time ticks away, awasting here. Everybody has work to be done. The American people await us, particularly on jobs legislation. There is an enormous amount we could do to help them if we

could simply get to it.

We have a small business bill we are trying to tee up that would provide enormous value to the economy, including in particular Rhode Island, where small business is so important. Small business is the heartbeat of Rhode Island's economy. To the extent we can provide additional capital and support for small business, we could get to that. We could be working on that right this minute instead of being stuck in this long delay, in this empty Chamber while 30 hours ticks uselessly away because our friends simply can't dust themselves off after their defeat. stand up and go on to the next issue. They have to force this long 30-hour stall.

I thank the Presiding Officer again for the time, I yield the floor, and I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. KYL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. BURRIS). Without objection, it is so ordered.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

AMERICAN JOBS AND CLOSING TAX LOOPHOLES ACT OF 2010

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the House message on H.R. 4213, which the clerk will report.

The legislative clerk read as follows: Motion to concur in the House amendment to the Senate amendment with an amendment to H.R. 4213, an Act to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.